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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>NORMAN KLOOTWYK,</p> <p style="text-align: center;">Petitioner - Appellant,</p> <p style="text-align: center;">v.</p> <p>COMMISSIONER OF INTERNAL REVENUE,</p> <p style="text-align: center;">Respondent - Appellee.</p>

No. 09-70044

Tax Ct. No. 21030-06L

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted February 15, 2011**

Before: CANBY, FERNANDEZ, and M. SMITH, Circuit Judges.

Norman Klootwyk appeals pro se from the tax court’s order granting the Commissioner of Internal Revenue’s motion to dismiss Klootwyk’s petition contesting a Notice of Determination concerning income tax liabilities for tax years 1999 and 2000. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review

* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

** The panel unanimously concludes this case is suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

for an abuse of discretion a tax court's decision to dismiss a case for lack of prosecution. *Edelson v. Comm'r*, 829 F.2d 828, 831 (9th Cir. 1987). We affirm.

The tax court did not abuse its discretion in dismissing Klootwyk's petition for failure to prosecute because Klootwyk failed to appear at trial, despite several warnings that failure to appear could result in dismissal of the petition. *See id.* (holding that the tax court did not abuse its discretion in dismissing the taxpayers' petitions for failure to prosecute where the taxpayers had, among other things, failed to appear for trial).

We do not consider Klootwyk's undeveloped contentions regarding the motions for sanctions and to strike. *See Leer v. Murphy*, 844 F.2d 628, 634 (9th Cir. 1988) ("Issues raised in a brief which are not supported by argument are deemed abandoned.").

Klootwyk's remaining contentions are unpersuasive.

AFFIRMED.